

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**May 2014**

#### SUMMARY

Total Taxes this Month:	\$	4,769,099
Compared to Last Year:		4,415,196
Percentage change:		8.0 %

#### CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

May 2014

## Overview

**Month of May:** Total Sales and Use Tax for the month of May increased overall by 8.0% compared to last year. Current Sales Tax collection increased by 10.6% while current Use Tax collection decreased by 0.5%.

**Year to Date:** Total Sales and Use Tax through May increased by 11.3% for 2014. The Sales Tax component increased by 6.8% and the Use Tax component increased by 36.7%.

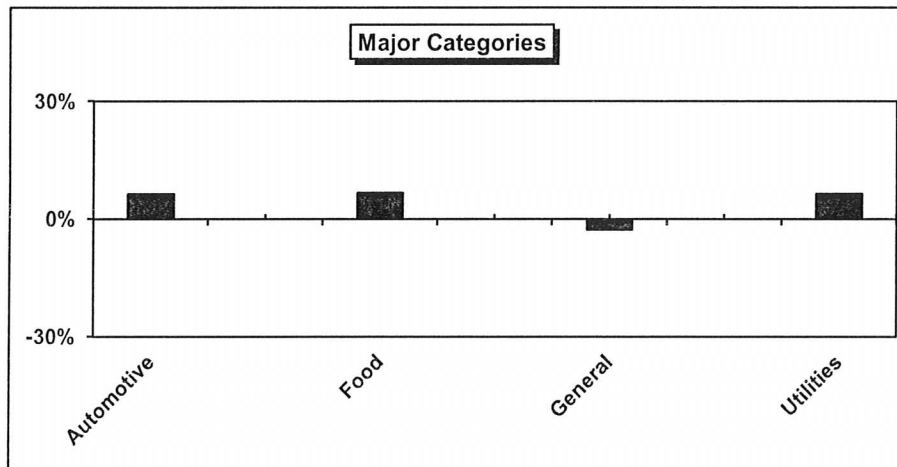
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

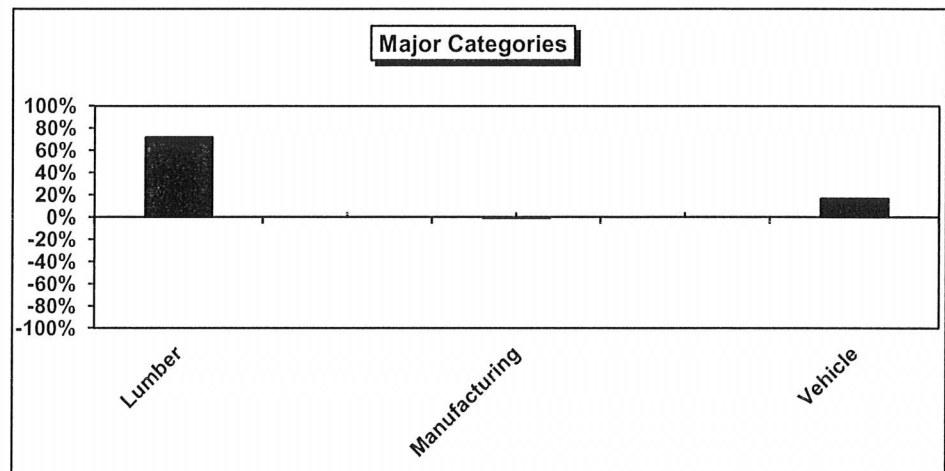
## Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.3%, 6.6%, and 6.3%, while the *General* category showed a decrease of 2.7% when compared to 2013 year to date.



## Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 71.8%, and 16.7%, while the *Manufacturing* category showed a decrease of 0.9% when compared to 2013 year to date.

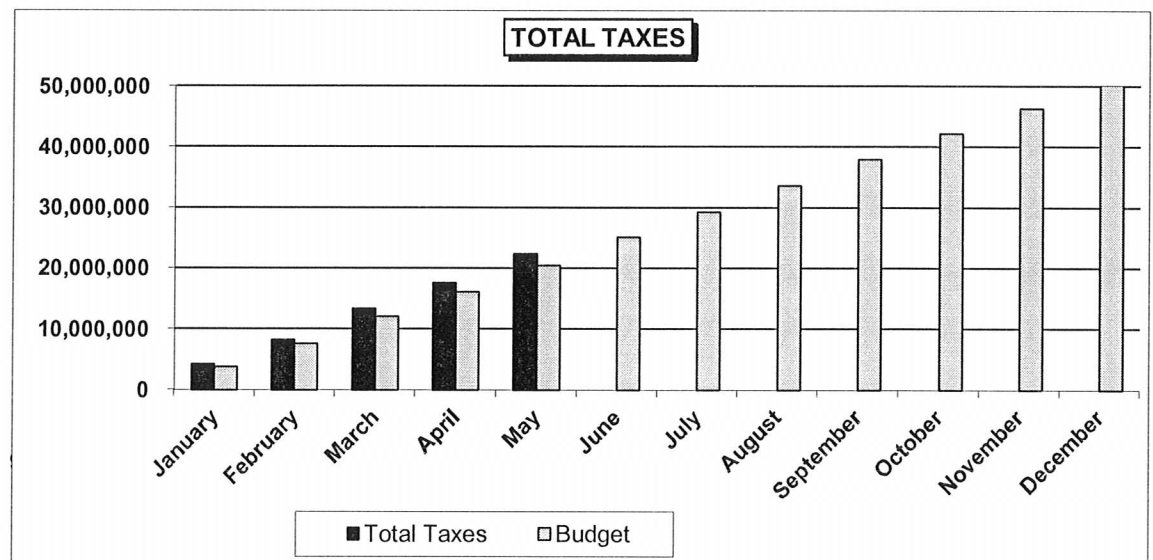


# SALES & USE TAX - BUDGET TO ACTUAL

May  
2014

3

	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0			-
July	4,179,865	29,305,947	56.0			-
August	4,300,349	33,606,296	64.3			-
September	4,395,540	38,001,836	72.7			-
October	4,233,571	42,235,407	80.8			-
November	4,178,854	46,414,261	88.8			-
December	5,880,127	52,294,388	100.0			-
<b>Total</b>	<b>\$ 52,294,388</b>			<b>\$ 18,240,253</b>	<b>4,136,241</b>	<b>22,376,493</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year May 2014

4

	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	10,426,534	373,675	10,800,209	11,139,085	544,342	11,683,427	6.8%	45.7%	8.2%	1.13%
PIF Fund	-	1,473,457	1,473,457	-	1,981,607	1,981,607	n/a	34.5%	34.5%	-8.15%
Other Funds	6,646,917	1,177,546	7,824,463	7,101,168	1,610,292	8,711,460	6.8%	36.7%	11.3%	-0.05%
All Funds Total	17,073,451	3,024,678	20,098,129	18,240,253	4,136,241	22,376,493	6.8%	36.7%	11.3%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

## General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after five months is that the General Fund share of revenue from sales and use tax is up by 8.2%. The increase necessary to reach the 2014 budget is 1.13%.

## Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After five months, the PIF increased by 34.5%, which is above the 8.15% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 11.3%.

# SALES AND USE TAX

May

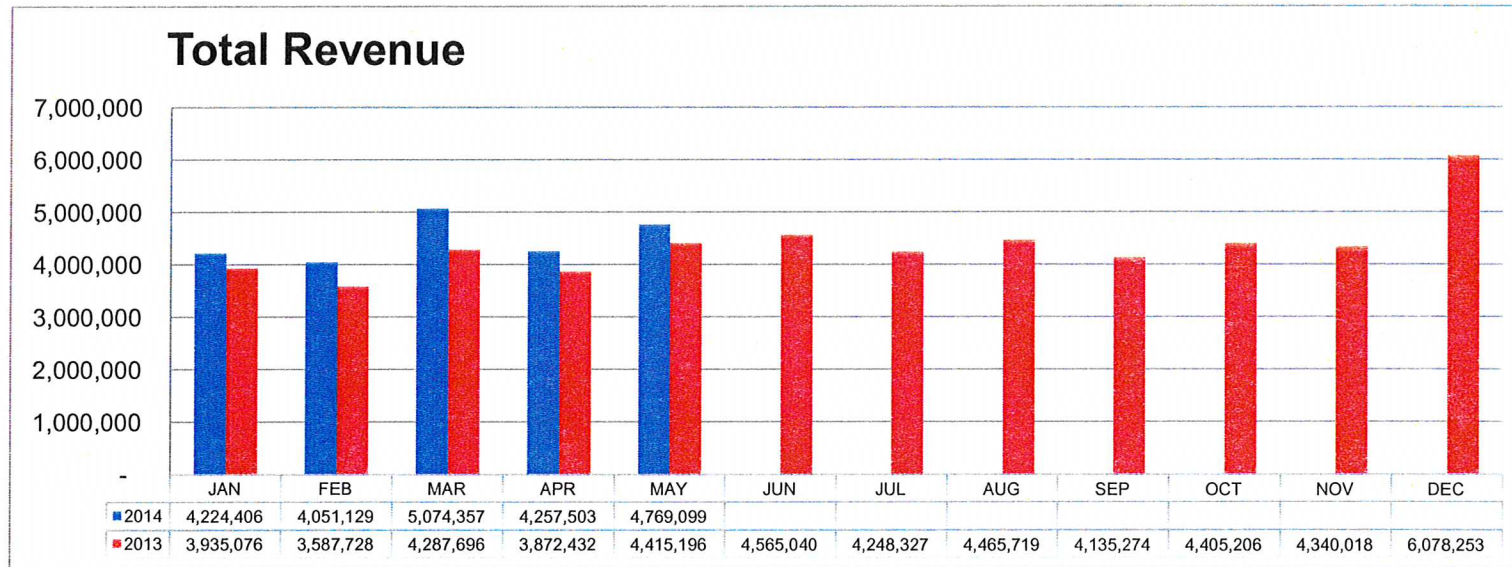
2014

5

## ACCOUNT GROUPS

## GRAND TOTALS

	May 2014	May 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	8,669	8,446	223	8,669	8,446	223
Net Taxable Sales	126,195,860	115,501,803	9.3 %	556,783,403	523,872,539	6.3 %
<b>Net Sales Tax</b>	4,069,336	3,678,392	<b>10.6 %</b>	<b>17,831,958</b>	<b>16,793,295</b>	<b>6.2 %</b>
Delinquent Sales Tax	33,235	77,801	-	264,114	236,700	-
<b>Use Tax</b>	633,976	636,945	<b>(0.5) %</b>	<b>3,869,666</b>	<b>2,967,210</b>	<b>30.4 %</b>
Delinquent Use Tax	6,501	1,606	-	266,574	57,469	-
Other Revenue*	26,051	20,452	-	144,182	43,454	-
<b>Total Revenue</b>	<b>4,769,099</b>	<b>4,415,196</b>	<b>8.0 %</b>	<b>22,376,494</b>	<b>20,098,128</b>	<b>11.3 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

May

2014

6

## ACCOUNT GROUPS

### 01000 Apparel

	May 2014	May 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	82	87	(5)	82	87	(5)
Net Taxable Sales	1,936,286	2,003,458	(3.4) %	9,351,572	9,362,452	(0.1) %
<b>Net Sales Tax</b>	<b>63,083</b>	<b>65,217</b>	<b>(3.3) %</b>	<b>303,090</b>	<b>304,487</b>	<b>(0.5) %</b>
Delinquent Sales Tax	0	0	-	0	0	-
<b>Use Tax</b>	<b>48</b>	<b>198</b>	<b>(75.8) %</b>	<b>2,563</b>	<b>2,596</b>	<b>(1.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	223	42	-	342	76	-
<b>Total Revenue</b>	<b>63,354</b>	<b>65,457</b>	<b>(3.2) %</b>	<b>305,995</b>	<b>307,159</b>	<b>(0.4) %</b>
% of Total Revenue	1.3 %	1.5 %	(0.2) %	1.4 %	1.5 %	(0.1) %

### 02000 Automotive

Active Accounts	307	301	6	307	301	6
Net Taxable Sales	9,799,525	9,344,744	4.9 %	45,580,651	43,191,027	5.5 %
<b>Net Sales Tax</b>	<b>318,652</b>	<b>294,538</b>	<b>8.2 %</b>	<b>1,470,021</b>	<b>1,382,809</b>	<b>6.3 %</b>
Delinquent Sales Tax	0	9,246	-	6,714	13,953	-
<b>Use Tax</b>	<b>2,630</b>	<b>1,648</b>	<b>59.6 %</b>	<b>16,924</b>	<b>11,329</b>	<b>49.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	6,011	-	3,147	6,522	-
<b>Total Revenue</b>	<b>321,282</b>	<b>311,443</b>	<b>3.2 %</b>	<b>1,496,806</b>	<b>1,414,613</b>	<b>5.8 %</b>
% of Total Revenue	6.7 %	7.1 %	(0.4) %	6.7 %	7.0 %	(0.3) %

### 03000 Food

Active Accounts	477	451	26	477	451	26
Net Taxable Sales	41,285,313	38,327,651	7.7 %	190,738,999	179,253,531	6.4 %
<b>Net Sales Tax</b>	<b>1,341,414</b>	<b>1,235,473</b>	<b>8.6 %</b>	<b>6,175,660</b>	<b>5,792,333</b>	<b>6.6 %</b>
Delinquent Sales Tax	3,740	14,837	-	43,548	51,236	-
<b>Use Tax</b>	<b>14,189</b>	<b>10,462</b>	<b>35.6 %</b>	<b>69,379</b>	<b>62,440</b>	<b>11.1 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	5,376	-	17,273	8,381	-
<b>Total Revenue</b>	<b>1,359,343</b>	<b>1,266,148</b>	<b>7.4 %</b>	<b>6,305,860</b>	<b>5,914,391</b>	<b>6.6 %</b>
% of Total Revenue	28.5 %	28.7 %	(0.2) %	28.2 %	29.4 %	(1.2) %



# SALES AND USE TAX

May

2014

7

## ACCOUNT GROUPS

### 04000 Home Furnishings

	May 2014	May 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	243	239	4	243	239	4
Net Taxable Sales	3,509,435	3,265,245	7.5 %	17,438,484	16,504,042	5.7 %
<b>Net Sales Tax</b>	112,465	100,886	<b>11.5 %</b>	553,726	517,915	<b>6.9 %</b>
Delinquent Sales Tax	1,529	508	-	8,510	12,363	-
<b>Use Tax</b>	677	489	<b>38.4 %</b>	6,121	3,858	<b>58.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	669	0	-	5,949	661	-
<b>Total Revenue</b>	<b>115,340</b>	<b>101,883</b>	<b>13.2 %</b>	<b>574,306</b>	<b>534,797</b>	<b>7.4 %</b>
% of Total Revenue	2.4 %	2.3 %	0.1 %	2.6 %	2.7 %	(0.1) %

### 05000 General

Active Accounts	527	520	7	527	520	7
Net Taxable Sales	20,481,445	20,477,229	0.0 %	92,789,639	94,304,690	(1.6) %
<b>Net Sales Tax</b>	665,548	668,856	<b>(0.5) %</b>	2,988,484	3,071,527	<b>(2.7) %</b>
Delinquent Sales Tax	1,486	0	-	37,809	8,061	-
<b>Use Tax</b>	1,351	2,462	<b>(45.1) %</b>	12,810	11,248	<b>13.9 %</b>
Delinquent Use Tax	5,923	0	-	5,923	1,971	-
Other Revenue	0	136	-	5,366	1,868	-
<b>Total Revenue</b>	<b>674,308</b>	<b>671,454</b>	<b>0.4 %</b>	<b>3,050,392</b>	<b>3,094,674</b>	<b>(1.4) %</b>
% of Total Revenue	14.1 %	15.2 %	(1.1) %	13.6 %	15.4 %	(1.8) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,992,640	1,755,257	13.5 %	7,402,998	6,301,792	17.5 %
<b>Net Sales Tax</b>	65,092	57,316	<b>13.6 %</b>	234,863	201,018	<b>16.8 %</b>
Delinquent Sales Tax	0	0	-	6,803	4,572	-
<b>Use Tax</b>	949	1,574	<b>(39.7) %</b>	2,616	3,213	<b>(18.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	20	-	719	49	-
<b>Total Revenue</b>	<b>66,041</b>	<b>58,910</b>	<b>12.1 %</b>	<b>245,001</b>	<b>208,852</b>	<b>17.3 %</b>
% of Total Revenue	1.4 %	1.3 %	0.1 %	1.1 %	1.0 %	0.1 %

# SALES AND USE TAX

May

2014

8

## ACCOUNT GROUPS

### 07000 Lumber

	May 2014	May 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,588	2,481	107	2,588	2,481	107
Net Taxable Sales	9,977,967	11,219,192	(11.1) %	38,524,160	35,929,178	7.2 %
<b>Net Sales Tax</b>	325,228	325,810	<b>(0.2) %</b>	1,248,043	1,114,529	<b>12.0 %</b>
Delinquent Sales Tax	621	40,653	-	6,073	42,855	-
<b>Use Tax</b>	175,584	187,421	<b>(6.3) %</b>	1,044,952	608,377	<b>71.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	437	7,579	-	2,834	8,902	-
<b>Total Revenue</b>	<b>501,870</b>	<b>561,463</b>	<b>(10.6) %</b>	<b>2,301,902</b>	<b>1,774,663</b>	<b>29.7 %</b>
% of Total Revenue	10.5 %	12.7 %	(2.2) %	10.3 %	8.8 %	1.5 %

### 08000 Professional

Active Accounts	1,927	1,905	22	1,927	1,905	22
Net Taxable Sales	1,853,974	1,738,762	6.6 %	9,127,565	8,437,677	8.2 %
<b>Net Sales Tax</b>	58,156	51,571	<b>12.8 %</b>	283,890	259,971	<b>9.2 %</b>
Delinquent Sales Tax	798	1,516	-	7,696	5,504	-
<b>Use Tax</b>	15,129	14,610	<b>3.6 %</b>	358,195	93,136	<b>284.6 %</b>
Delinquent Use Tax	578	549	-	3,214	5,522	-
Other Revenue	0	0	-	3,134	1,494	-
<b>Total Revenue</b>	<b>74,661</b>	<b>68,246</b>	<b>9.4 %</b>	<b>656,129</b>	<b>365,627</b>	<b>79.5 %</b>
% of Total Revenue	1.6 %	1.5 %	0.1 %	2.9 %	1.8 %	1.1 %

### 09000 Public Utility

Active Accounts	303	296	7	303	296	7
Net Taxable Sales	11,412,986	11,078,918	3.0 %	68,507,144	64,474,138	6.3 %
<b>Net Sales Tax</b>	372,796	361,796	<b>3.0 %</b>	2,236,360	2,103,145	<b>6.3 %</b>
Delinquent Sales Tax	0	0	-	1,779	2,676	-
<b>Use Tax</b>	10,191	8,693	<b>17.2 %</b>	64,165	32,079	<b>100.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	33	148	-	179	383	-
<b>Total Revenue</b>	<b>383,020</b>	<b>370,637</b>	<b>3.3 %</b>	<b>2,302,483</b>	<b>2,138,283</b>	<b>7.7 %</b>
% of Total Revenue	8.0 %	8.4 %	(0.4) %	10.3 %	10.6 %	(0.3) %



# SALES AND USE TAX

May

2014

9

## ACCOUNT GROUPS

May  
2014

May  
2013

INC  
(DEC)

YTD  
2014

YTD  
2013

INC  
(DEC)

### 10000 Unclassified

Active Accounts	1,875	1,830	45	1,875	1,830	45
Net Taxable Sales	14,406,792	10,930,019	31.8 %	60,250,427	51,650,989	16.6 %
<b>Net Sales Tax</b>	<b>474,909</b>	<b>345,499</b>	<b>37.5 %</b>	<b>1,835,487</b>	<b>1,581,514</b>	<b>16.1 %</b>
Delinquent Sales Tax	4,646	9,222	-	113,074	91,872	-
<b>Use Tax</b>	<b>8,334</b>	<b>66,072</b>	<b>(87.4) %</b>	<b>274,019</b>	<b>305,956</b>	<b>(10.4) %</b>
Delinquent Use Tax	0	0	-	844	44,914	-
Other Revenue	2,264	1,126	-	20,043	13,746	-
<b>Total Revenue</b>	<b>490,153</b>	<b>421,919</b>	<b>16.2 %</b>	<b>2,243,467</b>	<b>2,038,002</b>	<b>10.1 %</b>
% of Total Revenue	10.3 %	9.6 %	0.7 %	10.0 %	10.1 %	(0.1) %

### 11200 Home Occupations

Active Accounts	108	111	(3)	108	111	(3)
Net Taxable Sales	923,679	418,019	121.0 %	2,799,449	1,849,742	51.3 %
<b>Net Sales Tax</b>	<b>10,048</b>	<b>13,396</b>	<b>(25.0) %</b>	<b>59,041</b>	<b>59,091</b>	<b>(0.1) %</b>
Delinquent Sales Tax	19,864	0	-	31,056	0	-
<b>Use Tax</b>	<b>4</b>	<b>24</b>	<b>(83.3) %</b>	<b>38</b>	<b>44</b>	<b>(13.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,182	14	-	4,755	51	-
<b>Total Revenue</b>	<b>33,098</b>	<b>13,434</b>	<b>146.4 %</b>	<b>94,890</b>	<b>59,186</b>	<b>60.3 %</b>
% of Total Revenue	0.7 %	0.3 %	0.4 %	0.4 %	0.3 %	0.1 %

### 12000 Manufacturing

Active Accounts	212	205	7	212	205	7
Net Taxable Sales	8,615,818	4,943,309	74.3 %	14,272,315	12,613,281	13.2 %
<b>Net Sales Tax</b>	<b>261,945</b>	<b>158,034</b>	<b>65.8 %</b>	<b>443,293</b>	<b>404,956</b>	<b>9.5 %</b>
Delinquent Sales Tax	551	1,819	-	1,052	3,608	-
<b>Use Tax</b>	<b>144,925</b>	<b>111,992</b>	<b>29.4 %</b>	<b>679,708</b>	<b>685,856</b>	<b>(0.9) %</b>
Delinquent Use Tax	0	1,057	-	256,593	5,062	-
Other Revenue	19,243	0	-	80,441	1,321	-
<b>Total Revenue</b>	<b>426,664</b>	<b>272,902</b>	<b>56.3 %</b>	<b>1,461,087</b>	<b>1,100,803</b>	<b>32.7 %</b>
% of Total Revenue	8.9 %	6.2 %	2.7 %	6.5 %	5.5 %	1.0 %

### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>259,965</b>	<b>231,300</b>	<b>12.4 %</b>	<b>1,338,176</b>	<b>1,147,078</b>	<b>16.7 %</b>
% of Total Revenue	5.5 %	5.2 %	0.3 %	6.0 %	5.7 %	0.3 %

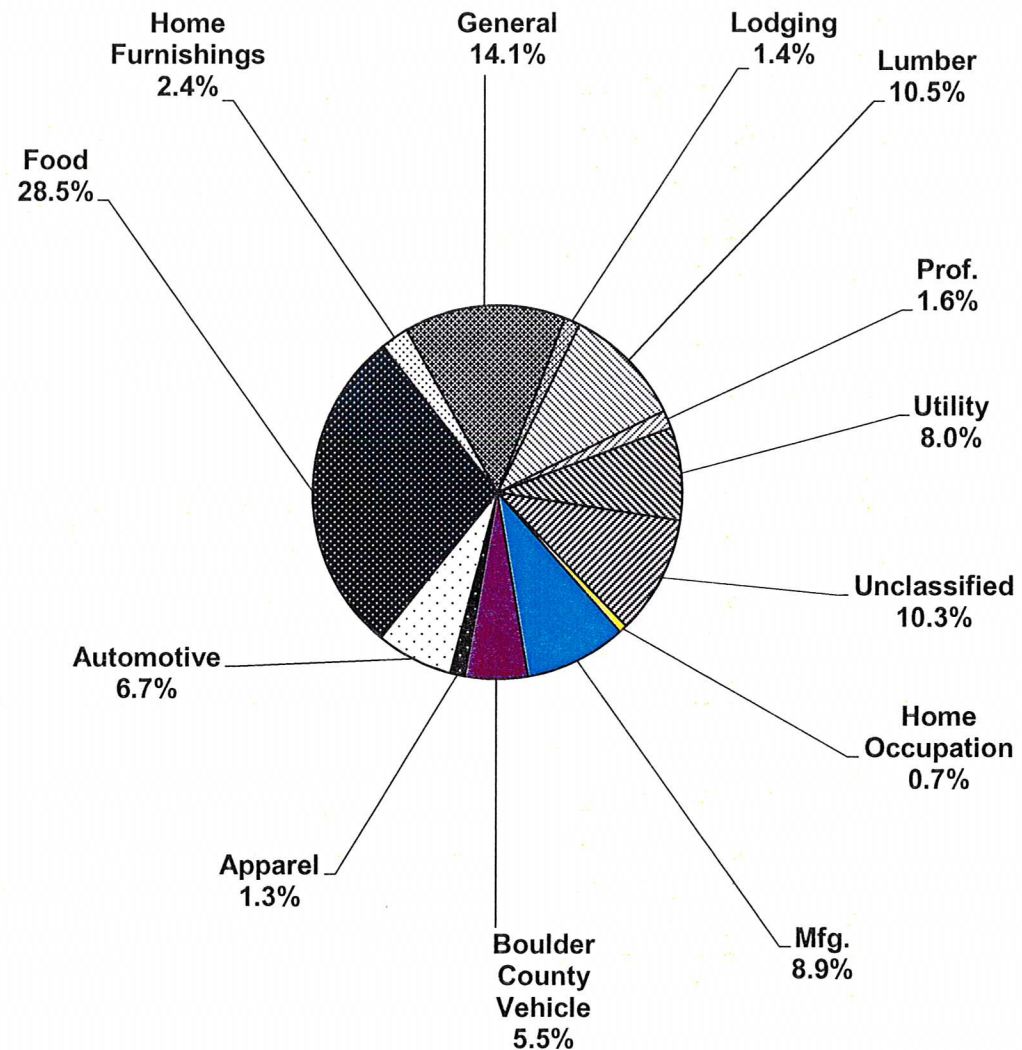
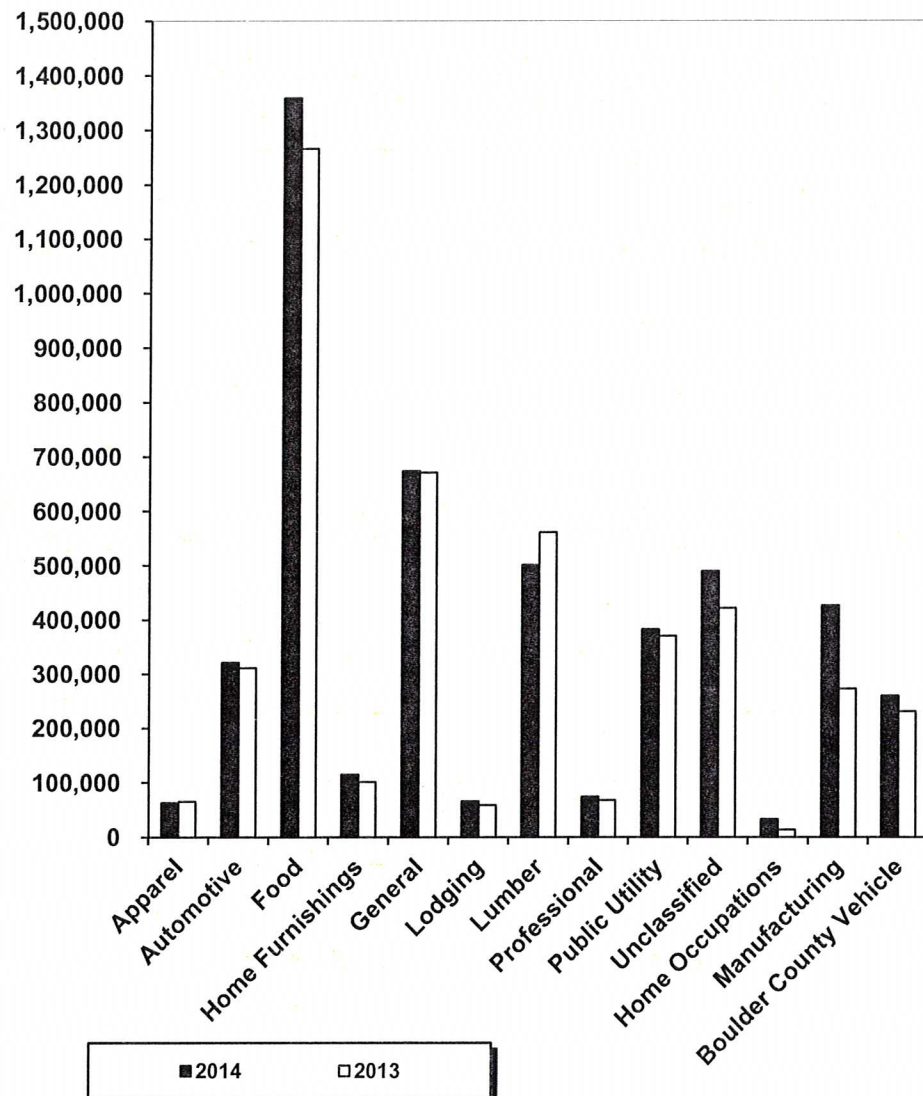
# Net Sales & Use Tax by Industry Type

10

For The Month Of

May

2014



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		May 2014							
ACCOUNT GROUP	ACTIVE		May	May	INCR/	YTD	YTD	INCR/	
ACCOUNT #	ACCTS		2014	2013	(DECR)	2014	2013	(DECR)	
Apparel									
01000	82	Net Taxable Sales	1,936,286	2,003,458	(3.4) %	9,351,572	9,362,452	(0.1) %	
		Total Revenue	63,354	65,457	(3.2) %	305,995	307,159	(0.4) %	
Automotive									
02000	307	Net Taxable Sales	9,799,525	9,344,744	4.9 %	45,580,651	43,191,027	5.5 %	
		Total Revenue	321,282	311,443	3.2 %	1,496,806	1,414,613	5.8 %	
Food									
03000	477	Net Taxable Sales	41,285,313	38,327,651	7.7 %	190,738,999	179,253,531	6.4 %	
		Total Revenue	1,359,343	1,266,148	7.4 %	6,305,860	5,914,391	6.6 %	
Home Furnishings									
04000	243	Net Taxable Sales	3,509,435	3,265,245	7.5 %	17,438,484	16,504,042	5.7 %	
		Total Revenue	115,340	101,883	13.2 %	574,306	534,797	7.4 %	
General									
05000	527	Net Taxable Sales	20,481,445	20,477,229	0.0 %	92,789,639	94,304,690	(1.6) %	
		Total Revenue	674,308	671,454	0.4 %	3,050,392	3,094,674	(1.4) %	
Lodging									
06000	19	Net Taxable Sales	1,992,640	1,755,257	13.5 %	7,402,998	6,301,792	17.5 %	
		Total Revenue	66,041	58,910	12.1 %	245,001	208,852	17.3 %	
Lumber									
07000	2,588	Net Taxable Sales	9,977,967	11,219,192	(11.1) %	38,524,160	35,929,178	7.2 %	
		Total Revenue	501,870	561,463	(10.6) %	2,301,902	1,774,663	29.7 %	
Professional									
08000	1,927	Net Taxable Sales	1,853,974	1,738,762	6.6 %	9,127,565	8,437,677	8.2 %	
		Total Revenue	74,661	68,246	9.4 %	656,129	365,627	79.5 %	
Public Utility									
09000	303	Net Taxable Sales	11,412,986	11,078,918	3.0 %	68,507,144	64,474,138	6.3 %	
		Total Revenue	383,020	370,637	3.3 %	2,302,483	2,138,283	7.7 %	
Unclassified									
10000	1,875	Net Taxable Sales	14,406,792	10,930,019	31.8 %	60,250,427	51,650,989	16.6 %	
		Total Revenue	490,153	421,919	16.2 %	2,243,467	2,038,002	10.1 %	
Home Occupations									
11200	108	Net Taxable Sales	923,679	418,019	121.0 %	2,799,449	1,849,742	51.3 %	
		Total Revenue	33,098	13,434	146.4 %	94,890	59,186	60.3 %	
Manufacturing									
12000	212	Net Taxable Sales	8,615,818	4,943,309	74.3 %	14,272,315	12,613,281	13.2 %	
		Total Revenue	426,664	272,902	56.3 %	1,461,087	1,100,803	32.7 %	
Boulder County Vehicle									
00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %	
		Total Revenue	259,965	231,300	12.4 %	1,338,176	1,147,078	16.7 %	
GRAND TOTALS	8,669	Net Taxable Sales	126,195,860	115,501,803	9.3 %	556,783,403	523,872,539	6.3 %	
		Total Revenue	4,769,099	4,415,196	8.0 %	22,376,494	20,098,128	11.3 %	

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

		May 2014						
LOCATION		% OF TOTAL	May 2014	May 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.8%	16,098,398	16,062,519	0.2 %	73,690,690	72,282,286	1.9 %
	Total Revenue	11.1%	528,620	529,634	(0.2) %	2,427,059	2,386,462	1.7 %
CENTRAL MAIN	Net Taxable Sales	2.6%	3,314,762	2,963,746	11.8 %	15,041,149	13,151,432	14.4 %
	Total Revenue	2.3%	108,019	102,306	5.6 %	491,397	427,738	14.9 %
DOWNTOWN	Net Taxable Sales	3.6%	4,584,402	4,372,223	4.9 %	19,606,815	18,294,850	7.2 %
	Total Revenue	3.2%	152,161	139,953	8.7 %	644,397	596,077	8.1 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,963,985	3,550,453	11.6 %	17,250,451	16,170,566	6.7 %
	Total Revenue	2.7%	128,190	113,037	13.4 %	564,659	521,260	8.3 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.0%	10,148,314	7,969,896	27.3 %	45,616,701	36,297,080	25.7 %
	Total Revenue	7.0%	334,358	266,338	25.5 %	1,509,005	1,214,456	24.3 %
TWIN PEAKS MALL	Net Taxable Sales	0.9%	1,167,042	1,764,634	(33.9) %	6,034,087	9,743,206	(38.1) %
	Total Revenue	0.8%	38,565	57,704	(33.2) %	199,456	319,624	(37.6) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.0%	23,976,909	23,665,767	1.3 %	102,883,178	101,420,629	1.4 %
	Total Revenue	16.4%	783,496	777,703	0.7 %	3,392,274	3,357,780	1.0 %
LASHLEY	Net Taxable Sales	2.1%	2,654,679	2,674,436	(0.7) %	11,068,946	10,946,188	1.1 %
	Total Revenue	1.9%	89,161	91,591	(2.7) %	374,134	381,735	(2.0) %
NORTH HOVER	Net Taxable Sales	2.2%	2,777,985	2,786,695	(0.3) %	13,212,344	12,897,842	2.4 %
	Total Revenue	1.9%	91,795	91,723	0.1 %	433,853	423,870	2.4 %
FRANCIS	Net Taxable Sales	0.3%	422,065	653,981	(35.5) %	2,362,381	2,549,587	(7.3) %
	Total Revenue	0.3%	14,182	23,753	(40.3) %	83,524	84,363	(1.0) %
ALL OTHERS	Net Taxable Sales	2.3%	2,945,452	2,769,350	6.4 %	11,741,809	11,228,262	4.6 %
	Total Revenue	2.5%	118,832	98,304	20.9 %	500,064	405,812	23.2 %
OUT OF TOWN	Net Taxable Sales	17.1%	21,615,317	17,226,835	25.5 %	110,276,414	96,958,566	13.7 %
	Total Revenue	15.4%	733,208	623,767	17.5 %	3,902,043	3,528,061	10.6 %
MISCELLANEOUS	Net Taxable Sales	0.3%	347,242	273,122	27.1 %	1,593,202	2,275,311	(30.0) %
	Total Revenue	0.2%	11,317	8,853	27.8 %	54,405	80,267	(32.2) %
CITY, BLDR CO	Net Taxable Sales	3.1%	3,886,390	3,776,559	2.9 %	21,488,903	19,976,125	7.6 %
	Total Revenue	11.8%	560,627	539,828	3.9 %	3,070,169	2,401,444	27.8 %
SW BUSINESS	Net Taxable Sales	7.8%	9,782,773	6,483,931	50.9 %	21,568,417	19,033,105	13.3 %
	Total Revenue	9.7%	463,277	332,527	39.3 %	1,976,324	1,314,805	50.3 %
AIRPORT ROAD	Net Taxable Sales	0.4%	443,025	186,086	138.1 %	2,043,473	1,203,401	69.8 %
	Total Revenue	0.3%	14,504	5,830	148.8 %	71,284	40,433	76.3 %
PACE	Net Taxable Sales	7.3%	9,160,009	8,898,310	2.9 %	41,920,042	41,282,536	1.5 %
	Total Revenue	6.3%	301,112	294,064	2.4 %	1,379,999	1,360,955	1.4 %
HARVEST JUNCTION	Net Taxable Sales	7.0%	8,886,550	9,332,790	(4.8) %	39,142,997	37,941,465	3.2 %
	Total Revenue	6.2%	295,733	314,259	(5.9) %	1,291,730	1,242,739	3.9 %
AIRPORT	Net Taxable Sales	0.0%	20,561	90,470	(77.3) %	239,404	220,101	8.8 %
	Total Revenue	0.0%	1,942	4,022	(51.7) %	10,718	10,247	4.6 %
TOTALS	Net Taxable Sales	100%	126,195,860	115,501,803	9.3 %	556,781,403	523,872,538	6.3 %
	Total Revenue	100%	4,769,099	4,415,196	8.0 %	22,376,494	20,098,128	11.3 %

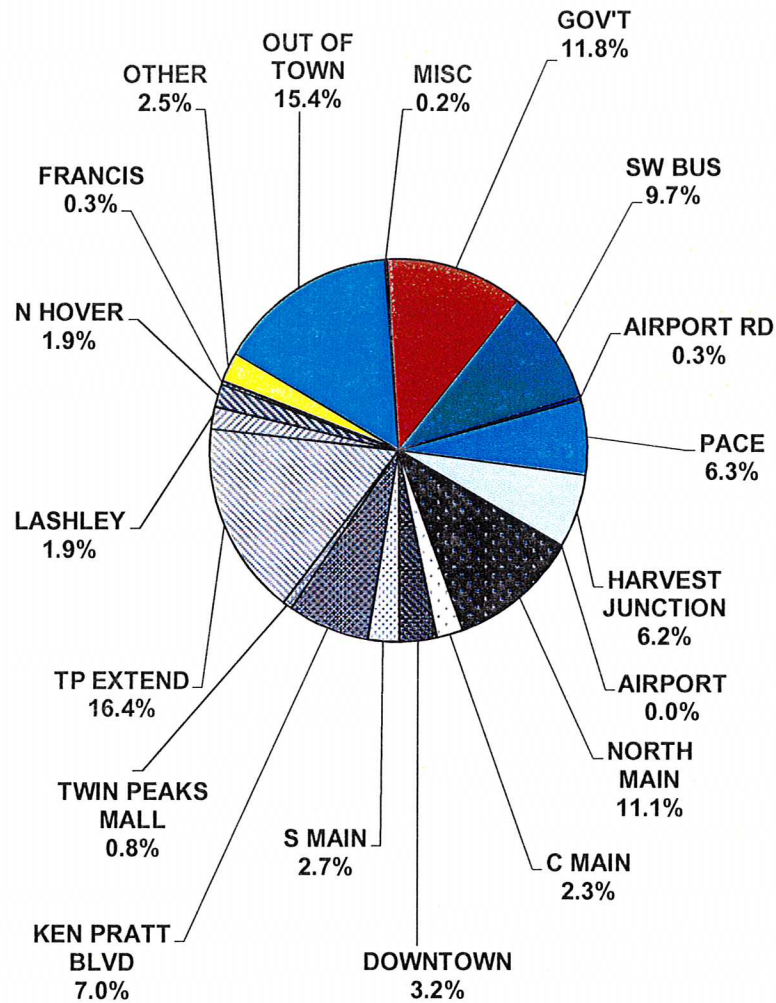
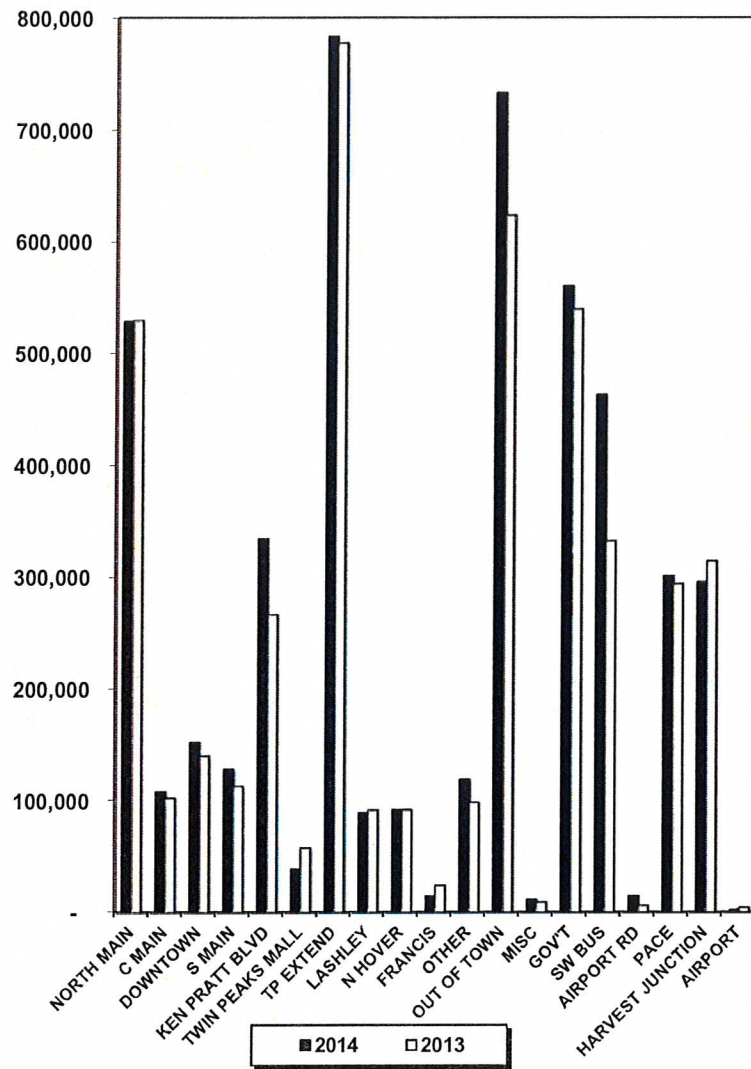


# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of

May  
2014



## DESIGNATION

## APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

**NORTH MAIN**

**N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.

**CENTRAL MAIN**

**C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

**DOWNTOWN**

**D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

**SOUTH MAIN**

**S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

**KEN PRATT BOULEVARD**

**F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

**TWIN PEAKS MALL**

**T** Business on the TWIN PEAKS MALL Complex.

**TW PKS SQ EXTENDED**

**P** Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

**LASHLEY**

**L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

**NORTH HOVER**

**H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

**FRANCIS**

**R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

**ALL OTHERS**

**E** All other licensed business within the City limits of Longmont.

**OUT OF TOWN**

**O** All out of town Business licensed to collect Longmont taxes.

**AIRPORT**

**A** Business located at the Vance Brand Municipal Airport

**MISCELLANEOUS**

**X** Non-licensed and Temporary Business.

**CITY, BLDR CO**

**V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

**SW BUSINESS**

**W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

**AIRPORT ROAD**

**Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

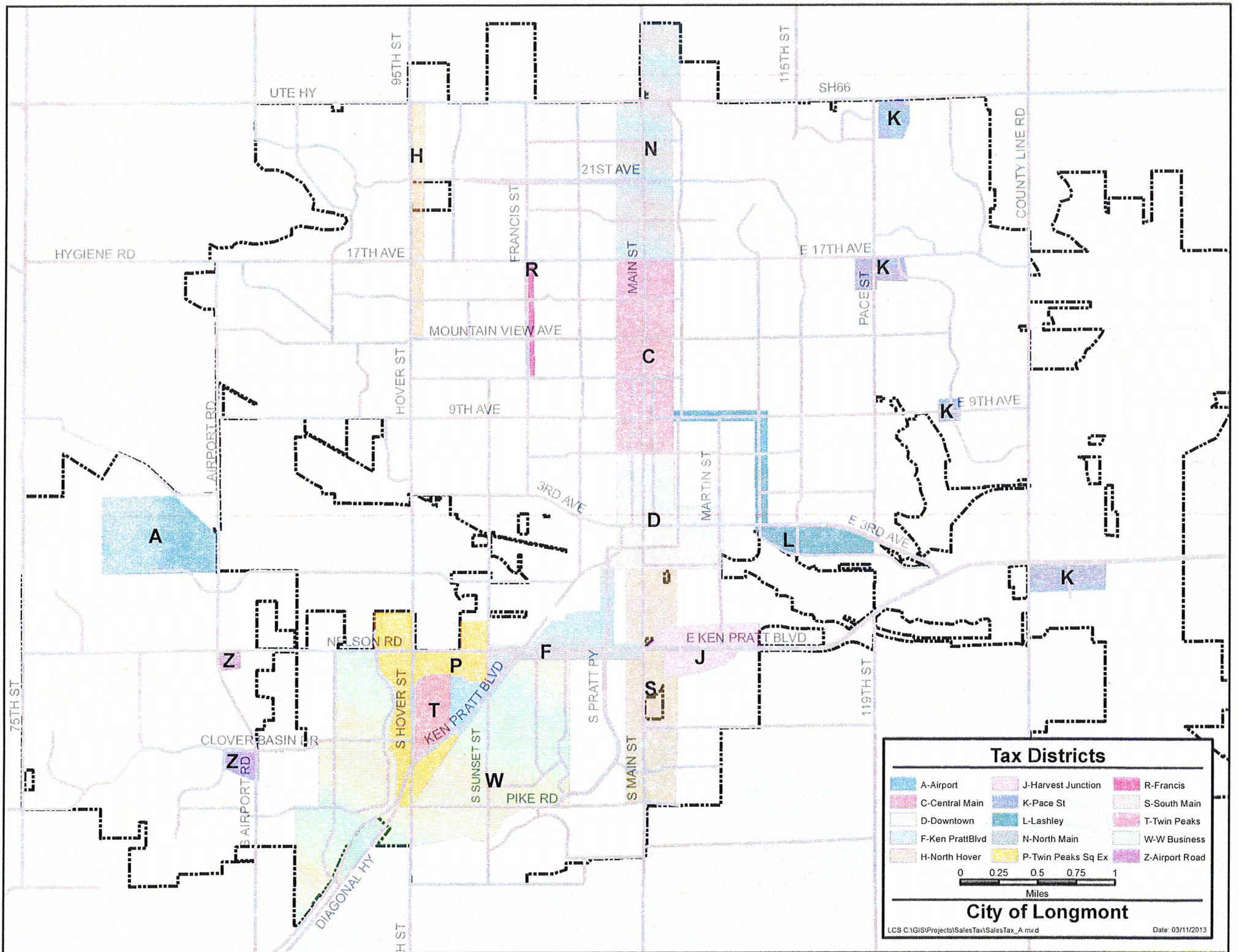
**PACE STREET**

**K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.

**HARVEST JUNCTION**

**J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.





# LODGERS TAX

May  
2014

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	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 136,238</u>	16.5 %	<u>\$ 116,961</u>			